

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WISCONSIN

ANNIE LAURIE GAYLOR; DAN)
BARKER; IAN GAYLOR, PERSONAL)
REPRESENTATIVE OF THE ESTATE OF)
ANNE NICOL GAYLOR; and FREEDOM)
FROM RELIGION FOUNDATION, INC.,)

Plaintiffs,)

v.)

Case No. 3:16-cv-00215

JACOB LEW, Secretary of the United States)
Department of Treasury; JOHN KOSKINEN,)
Commissioner of the Internal Revenue)
Service; and the UNITED STATES OF)
AMERICA,)

Defendants,)

and)

EDWARD PEECHER; CHICAGO)
EMBASSY CHURCH; PATRICK)
MALONE; HOLY CROSS ANGLICAN)
CHURCH; and THE DIOCESE OF)
CHICAGO AND MID-AMERICA OF THE)
RUSSIAN ORTHODOX CHURCH)
OUTSIDE OF RUSSIA,)

Intervenor-Defendants.)

DECLARATION OF JAMES HUDNUT-BEUMLER

Pursuant to 28 U.S.C. § 1746, I, James Hudnut-Beumler, declare:

I. Statement of Qualifications

1. I am the Anne Potter Wilson Distinguished Professor of American Religious History at Vanderbilt University and former dean of Vanderbilt's Divinity School.

2. I served as dean from 2000 to 2013 and continuously since 2000 in my professorial capacity.
3. Prior to coming to Vanderbilt in 2000, I was dean of the faculty at Columbia Theological Seminary, a program associate for the Lilly Endowment, and administrative director of the undergraduate program in Public and International Affairs at Princeton University.
4. I earned my Ph.D. in Religion from Princeton University as well.
5. As a historian of American religion I have spent the years since 1990 mostly studying the economics of American religion and carefully attending to the ways in which a multi-religious culture has balanced the freedom of religious expression with official state neutrality toward any particular faith.
6. I am the author of several works on economic and social developments in American religious life, including the books *In Pursuit of the Almighty's Dollar: An Economic History of Protestantism* (2007) *Generous Saints: Congregations Rethinking Money and Ethics* (1999) and *Looking for God in the Suburbs: The Religion of the American Dream and Its Critics, 1945-1965* (1994), together with a forthcoming edited volume entitled *The Future of Mainline Protestantism*, each of which provide background for my testimony.
7. I teach the History and Historiography of American Religion, Material History, History of Religion in the American South, and courses for ministerial candidates in the Presbyterian Church (USA).
8. Attached as Exhibit A is my curriculum vitae.
9. Attached as Exhibit B is a list of articles I have written in the past 10 years.

II. Background for My Testimony

10. The United States has retained me to examine and analyze and testify about the historical record regarding ministers' parsonages, parsonage allowances, and their treatment under the internal revenue laws of the United States.
11. Throughout this Declaration, I note materials that I relied upon to reach my conclusions.
12. In addition to those specific items, I also relied on the items listed in the attached Bibliography (Exhibit C).

III. The Historical Record Regarding Ministers' Parsonages and Parsonage Allowances, and Their Treatment under the Internal Revenue Laws of the United States.

A. Introduction

13. The religious practice of housing ministers in parsonages¹ antedates the Internal Revenue Code by more than a millennium.
14. The decision to tax cash income, and its equivalents, in the early 20th century led to questions that potentially posed fundamental challenges to the way religious institutions had provided for their religious ministries for centuries.
15. Though the Income Tax as we know it had to be delayed in its implementation from 1909 until the passage of the 16th amendment in 1913, the introduction of the tax posed all kinds of new questions to long-standing social practices: did sailors have to pay income tax for their room and board while they did their jobs envoyage? Did ranch hands have to pay income tax on their bunks and beans? Did soldiers have to pay income tax for the value of their base housing, and did officers' wives have to pay

¹ Throughout this report the term "minister" is used inclusively to represent all professional religious leaders of whatever faith groups, and the term "parsonage" is used inclusively to represent housing, of whatever form, supplied to such leaders in order to enable the ministry of the religious group, usually a congregation.

income tax on the value of rent while they waited stateside to see if their men returned from the Philippines and war with Filipino insurgents?²

16. None of these questions would have mattered so long as the United States relied principally on sales and excise taxes.
17. To these novel concerns were added the question and what of the clergy? They lived next door to their churches in houses and rectories. Did they need to pay a tax on the value of the housing or was it a part of the job—an offer said members of the cloth “could not refuse?”
18. Administrative rulings, courts, and Congress have recognized that ministerial parsonages, and later, cash allowances in lieu of parsonages, are a key dimension of the way religious groups with professional ministries have provided for their sacramental and pastoral affairs.

B. Parsonages Before the Income Tax in the United States

19. The patterns of housing members of the clergy in America have deep histories in the churches of Western Europe. The most important and common feature of religious organizations’ approach to housing members of the clergy is the basic assumption that the clergy would live in housing on the premises of the church grounds or nearby on ecclesiastically-owned property.
20. The historical record shows that underlying this assumption were four religiously motivated reasons for congregations to provide housing for their spiritual leaders.
21. Doing so enabled them to more freely exercise their religious beliefs than if they did not provide housing. Those reasons are:

² In this, and preceding examples, I am speaking of the Federal Income Tax and not SECA, which was later applied to such forms for compensation.

- a. First, the ecclesiastical employer required priests and ministers to live nearby to the location of their work at all hours of the day and night, particularly at the unpredictable moments when parishioners may be *in extremis* and in need of immediate pastoral care.³
- b. Second, by controlling the living arrangements of clergy, the church can reinforce the faith's expectations for simple living, or holiness among the clergy; that is, members of the clergy should thereby live no better and no worse than their church authorities have arranged for them to live.⁴
- c. Third, by having the church own the living premises instead of the minister owning his housing, the clergy were freed from temporal burdens (like home repair, yard work, and the like) to engage in spiritual work.⁵
- d. Fourth, by owning housing for their clergy, congregations, dioceses and other church entities were freed from the difficulties associated with resettling clergy when the time came for personnel redeployment.⁶

22. These four religiously motivated reasons for a congregation to provide housing for its spiritual leader or leaders remain as relevant to religious practice today as they were to

³ A clear example of this is the Catholic *Code of Canon Law*, which provides in Canon 883, 3, that each priest has the faculty to carry out the anointing of the sick, and in Canon 1003, § 2 provided: "All priests to whom the care of souls has been committed have the duty and the right to administer the anointing of the sick to all the faithful committed to their pastoral office."

⁴ "The Priest, Pastor and Leader of the Parish Community," accessed March 30, 2013, http://www.vatican.va/roman_curia/congregations/cclergy/documents/rc_con_cclergy_doc_20020804_istruzione-presbitero_en.html.

⁵ Russell E. Richey, *American Methodism: a Compact History* (Nashville: Abingdon Press, 2012), p. 53.

⁶ "Priestly Celibacy in Patristics and Church History," accessed March 10, 2013, http://www.vatican.va/roman_curia/congregations/cclergy/documents/rc_con_cclergy_doc_01011993_chisto_en.html; Richey, *American Methodism*, 53; and Russell E. Richey, *The Methodist Conference in America: a History* (Nashville: Kingswood Books, 1996), 174.

religious practice when the first settlers came to the colonies that would become the United States.

23. Even after King Henry VIII in England closed monasteries and seized vast church holdings for the crown in the 1530s, a standard ecclesiastic housing practice prevailed among the English-speaking peoples, for the four reasons mentioned above: a clergyman assigned to a parish had a yearly income fixed and additionally lived in a parish-owned rectory for the course of his ministry in that particular place.⁷
24. This was the standard ecclesiastic housing practice that, in various forms, the several denominations of Christians forming the overwhelming majority of American colonists brought with them into the United States at the founding of the independent republic.⁸
25. The colonial history of the American continent contains the physical evidence of religious life, with parsonages built by towns and congregations for their ministers, and with larger chapter houses built for the early religious orders of catholic priests and sisters. For example:
 - a. The Keith House was built in 1662 by the proprietors of what was originally called the Duxborough Plantation, later called Old Bridgewater, Massachusetts for the first settled minister James Keith, who served the area from 1664 to 1719.⁹

⁷ Alan Savidge, *The Parsonage in England ; Its History and Architecture* (London: S. P. S. K, 1964), 7-9.

⁸ Michael McConnell, "Establishment at the Founding" in *No Establishment of Religion: America's Original Contribution to Religious Liberty* (New York: Oxford University Press, 2012), 50.

⁹ Eric B. Schultz and Michael J. Tougias, *King Philip's War: The History and Legacy of America's Forgotten Conflict* (The Countryman Press, 2000).

- b. The Manor House of St. Thomas Manor (1741) in Maryland is the oldest Jesuit residence in continuous use in the world. Clergy from this house served St. Ignatius Church in addition to other duties.¹⁰
 - c. Old Lutheran Parsonage (1743) Schoharie County, New York is one of the oldest religious buildings of any kind remaining in New York State.¹¹
 - d. The Old Dutch Parsonage, built in 1751 by three different Dutch Reformed Congregations in New Jersey for the use of their pastor, still stands in Somerville, New Jersey.¹²
26. Such homes for clergy went by various names - rectory, parsonage, or manse - but amounted to the same thing: a home that accomplished the four religiously motivated purposes for a congregation to provide a parsonage with which I opened this Declaration.
27. Because of heating and cooling concerns, and because most early church buildings were not open during the week, the parsonages were used for more than simply housing the minister.
28. Ordinarily the pastor's study was located in the parsonage.
29. The pastor counseled church members in the study; and meetings with the pastor for prayer and to conduct church business with lay leadership were customarily conducted in the parlor.¹³

¹⁰ Earl Arnett, Robert J. Brugger, and Edward C. Papenfuse, *Maryland: A New Guide to the Old Line State* (Johns Hopkins University Press, 1999), 116.

¹¹ Historic American Buildings Survey (Library of Congress)
<http://www.loc.gov/pictures/item/ny0752>

¹² Brochure, "The Old Dutch Parsonage & Wallace House" (New Jersey Department of Environmental Protection, Division of Parks & Forestry).

30. The parsonage system was in very wide use in the nineteenth and early twentieth centuries.¹⁴
31. For the Roman Catholic Church and Methodist Episcopal churches (north and south) the practice of providing rectories and parsonages, respectively, was virtually universal and hardwired into their deployment models for clergy. Both religions established parsonages at or very near their houses of worship.
32. In both religions, the bishop of a diocese or conference could, and did, send ministers to different parishes according to the religious needs of the Church as a whole.¹⁵ Providing housing on-site to the ministers enabled them to move freely according to their denomination's religious needs without having to extricate themselves from a private tenancy or a home that they owned only to have to find new accommodations where they were called.¹⁶
33. For example, the three Plenary Councils of Baltimore (1852, 1866, and 1884) of America's Roman Catholic Church hierarchy each stressed the importance of "bricks and mortar" in building up parishes with schools, rectories, and convents, not just houses of worship, as important to helping Roman Catholic Americans keep the Catholic faith

¹³ James David Hudnut-Beumler, *In Pursuit of the Almighty's Dollar: A History of Money and American Protestantism* (Chapel Hill: University of North Carolina Press, 2007), 132.

¹⁴ Ralph Almon Felton, *The Home of the Rural Pastor* (Madison, N.J: Dept. of the Rural Church, Drew Theological Seminary, 1948), 9 documents usage in 1171 pastorates in 12 denominations in the first half of the twentieth century, where all but .3% of pastors lived in church owned 95.9% or rented 3.8% housing.

¹⁵ Code of Canon Law, Can. 391 §1; *The Book of Discipline of the United Methodist Church: Specific Responsibilities of Bishops*, Para. 529–533.

¹⁶ "Time to Bring Back the Parsonage?," *SBC Voices*, accessed April 9, 2013, <http://sbcvoices.com/time-to-bring-back-the-parsonage/>.

in an overwhelmingly Protestant land; this guidance largely proved a roadmap for the continuing practice of the American Catholic church over the next century.¹⁷

34. As for the Methodists, as early as the 1830s, the influential churchman Nathan Bangs was urging his brethren to give up their horses and endless circuits for houses of worship and parsonages, saying, “it had long been evident to many of our ministers and people that for the want of having a preacher stationed in all important places, we had lost much of the fruits of our labor.”¹⁸
35. By the late nineteenth century, the historical record suggests that the Methodists had taken this advice to heart. Methodist ministers’ wives wrote of the shabbiness of church-provided homes and the heartbreak of laboring to make a home livable over a series of months only to learn that one’s husband’s Methodist bishop had reassigned him to another church with another parish with a parsonage full of peeling wallpaper and threadbare furniture.¹⁹
36. The logic and religious importance of housing ministers at or near their congregations was even clear to churches like the African Methodist Episcopal Church (AME), which for various reasons struggled to house its pastors and maintain vital ministries.

¹⁷ Jay P. Dolan, *The American Catholic Experience: a History from Colonial Times to the Present*, 1st ed (Garden City, N.Y: Doubleday, 1985), 350-3.

¹⁸ Nathan Bangs, as quoted in Richey, *American Methodism*, 53.

¹⁹ For an extended treatment of the difficulties associated with living as a member of a minister’s family see the eighth chapter of James Hudnut-Beumler, *In Pursuit of the Almighty’s Dollar: A History of Money and American Protestantism*. (Chapel Hill: University of North Carolina Press, 2007); for contemporaneous accounts of the difficulties of parsonage living in the 19th century, see: Anonymous, *The Minister’s Wife; or, What Becomes of the Salary* (Boston, James M. Usher, 1861); A. H. Redford, *The Preacher’s Wife* (Nashville: Publishing House of the Methodist Episcopal Church, South, 1877); Mary Orme Tucker, *Itinerant Preaching in the Early Days of Methodism* (Boston, B. B. Russell, 1872); and. Leonard I. Sweet, *The Minister’s Wife: Her Role in Nineteenth-Century American Evangelicalism* (Philadelphia: Temple University Press, 1983).

37. An article in the African-American *Christian Recorder* in 1867 celebrated the achievement of an AME church in Zanesville, Ohio, that led the way in showing that AME congregations could provide for their ministries on the same basis as their white counterpart denomination. Without parsonages it was harder to expect itinerating ministers in the AME, the author believed, to attend to the needs of the congregations with their whole beings.²⁰
38. By 1910 the parsonage was an established feature of the Methodist Episcopal Church's ministry, but its bishops were quick to point out that they did not understand the parsonage to be a form of secular compensation so much as religious support for a nonsecular calling. Their comments illustrate the third of the four religious motivations for providing ministerial housing. They wrote: "Methodist preachers are 'supported,' not hired. The difference is vital, a 'support' is the sum estimated, for a pastor already appointed, by an authorized committee after consultation with the pastor, as sufficient to furnish himself and family a comfortable livelihood. Under this plan consecration is not compromised, and the preacher's message may weigh its full gospel value."²¹
39. Therefore, the historical record demonstrates that two of the largest American churches overseen by bishops entered the 20th century determined to use clergy housing principally as a tool for pastorally effective, spiritually focused, and ecclesially accountable ministry. And, using the Zanesville AME church example, other less established and less populous churches struggled to do the same.

²⁰ J. A. Warren, "Church Parsonages -Progress at Zanesville" in *The Christian Recorder*, May 25, 1867.

²¹ "The Episcopal Address," 1912, Methodist Episcopal Church General Conference, as quoted in Richey, *Methodist Conference*, 174.

40. For wider societal evidence of the extent of parsonage use, however, there were three censuses of religious bodies conducted in 1906, 1916, and 1926 by the U. S. Bureau of the Census. These censuses were of the nosy sort (“How much is your house worth and how much do you make?”) that historians so value years later.
41. From them we know the value, by denomination, for every county and state, of church buildings, both of the primary places of worship, church halls, and of parsonages.
42. The 1916 census (the census with information closest in time before Congress exempted the value of a parsonage from federal income tax) provides several pieces of important historical evidence about the extent of the utilization of parsonages by American religious bodies and their ministers at the dawn of the income tax era.
43. First, the evidence obtained from the Census of Religious Bodies conducted by the U.S. Bureau of the Census of the Department of Commerce shows incremental change with respect to most categories, including parsonage utilization, compared to the Census of 1906. For instance, there was only a 3.2% growth in the percentage of congregations reporting a parsonage.²²
44. Second, it supports the idea that, in the absence of any rulings about the tax status of parsonages with respect to income to clergy, they were in wide usage by the largest, most well-organized faith groups of the day.
45. At first the statistics do not seem to evidence a high rate of parsonage utilization because, while the nation in 1916 had 199,634 church edifices, the religious bodies only reported 65,272 parsonages in use²³.

²² Ralph Almon Felton, *The Home of the Rural Pastor* (Madison, N.J: Dept. of the Rural Church, Drew Theological Seminary, 1948).

²³ Ibid.

46. However, the authors of the report on parsonages noted that 69 out of the 202 reporting denominations listed no parsonages.²⁴
47. The denominations for which there were no parsonages reported were generally very small, either having no regular ministry, or being faiths whose ministers were part-time and expected to engage in other principal full-time work.²⁵
48. The statistics also failed to take account of situations in which a minister might serve more than one church, and as many as five churches, in a circuit, but live in the parsonage of only the largest church, a common practice in then-rural Protestant America.²⁶
49. In my opinion, the best historical perspective on the relationship between ministers and parsonages in 1916 must consider both the religious census's data on parsonages and its data on ministers of the various faiths.
50. Out of the 95,702 ministers reporting their work to the census, 80,435 reported engaging in pastoral work, with 64,899 engaging exclusively in pastoral work.²⁷
51. Then, as now, many ordained clergy worked as teachers, chaplains, as denominational or evangelical or philanthropic workers, or were retired.²⁸
52. I infer that congregations were interested in housing principally the clergy who actively performed sacramental duties for them. Here then the relationship becomes much

²⁴ United States, *Religious Bodies: 1916* (Washington: Govt. Print. Off, 1919), Vol.1, 142-3.

²⁵ Ibid., 53.

²⁶ Felton, *The Home of the Rural Pastor*, provides the best documentation of the utilization of parsonage in rural ministry, including a single parsonage being used by a minister in the service of several congregations. As for the statistics failing to take account of these situations, the very nature of aggregate statistics tends to mask what is happening in individual cases.

²⁷ *Religious Bodies* 142-3.

²⁸ Ibid., 69.

stronger between ministers in the various traditions in 1916 and their respective traditions' parsonages.

53. Looking at Roman Catholics, the Methodist Episcopal Church, and the Presbyterian Church in the United States of America, three of the largest denominations of that era with very high rates of response to the Census from both ministers and from churches on the parsonage question in 1916,²⁹ we discover the following: the Roman Catholic Church had 15,120 church edifices, 8,976 parsonages, with 11,482 priests engaged in pastoral work and 7,943 clergy engaged exclusively in pastoral work.³⁰
54. The Methodist Episcopal Church reported 28,406 church edifices and 14,262 parsonages, with 10,193 ministers engaged in pastoral work, and 9,611 engaged exclusively in pastoral work.³¹
55. Finally, the Presbyterian Church in the United States of America with 4,536 congregations reporting parsonages had 5,165 ministers engaged in pastoral work with 4,886 clergy engaged exclusively in pastoral work.³²
56. In each case, in my opinion, the close correspondence between the number of parsonages and the number of clergy engaged exclusively in parish work is revealing of the relationship between a congregation and its desire to organize itself in such a way to facilitate the full-time presence of its minister.
57. Residual over/under counts can be explained by extra parsonages for assistants, vacant parsonages, and so forth.

²⁹ Ibid., 142-3.

³⁰ Ibid.

³¹ Ibid.

³² Ibid.

58. These conclusions are supported by records from the General Assembly of the Presbyterian Church in United States of America in 1921, for example: nearly every church that year lists that it has a manse or that it is sharing its minister with another church that has a manse, and the value of that manse.³³
59. The pattern reveals the old Western European Church practice that the successful congregations led by professionally ordained and set apart full-time clergy continued to be housed at the congregation's pleasure and expense.
60. In combination with the foregoing Census information, a 1919 analysis of the information provided for the entire United States from the Income Tax Returns for 1916 sheds additional light on the religious needs to provide housing for ministers.
61. The 1919 analysis noted that less than 1% of all people who self-reported as ministers reported an income above \$3,000.³⁴ The journal also noted that "taking the [ministers'] profession as a whole two out of three men are paid less than \$1,000 a year."³⁵
62. These low prevailing wages would have created another set of problems for ministers in the early twentieth century had they been required to find housing of their own - the lack of a modern real estate industry and mortgage financing suitable to most minister's needs and capabilities.
63. Throughout the early 1900s, mortgages "featured variable interest rates, high down payments, and short maturities....[B]efore the Great Depression, homeowners typically renegotiated their loans every year."³⁶

³³ Presbyterian Church in the U.S.A, *Minutes of the General Assembly of the Presbyterian Church in the United States of America* (New York: Presbyterian Board of Publication, 1921).

³⁴ "Ministers' Salaries," *Christian Education* 2, no. 13 (May 1, 1919), 4.

³⁵ *Ibid.*

64. These facts indicate, that \$5,000-\$6,000 and more homes were out of reach to clergy earning an average of \$1,500 per year, who would have been expected to put down half of the purchase price, pay a floating interest rate, and come up with a balloon payment at the end of five years. This would be especially true if clergy had to re-sell the home after short tenures of less than five years in particular churches because of an ecclesiastical imperative to move to where they were needed.
65. In my opinion, these historical records show that the parsonage system provided a critical means for churches to ensure that the spiritual needs of their congregations were met by providing for their clerics' needs for a place to live so that they could be immediately available to the congregation and to live in a much larger home to accommodate the church business conducted there.

C. Parsonages and the United States Income Tax

66. All of the foregoing sets the stage for Congress's decision, in adopting the "Revenue Act of 1921," to exempt from taxation "the rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation" in Section 213(b)(11).
67. From the foregoing data, I, as a historian of American religion, can only conclude that most citizens in the late 1910s and early 1920s would have understood the place and function of parsonages in American religious life.
68. I note that the Revenue Act of 1921 did not exempt all clergy income from income taxation.

³⁶ Richard K. Green and Susan M. Wachter, "The American Mortgage in Historic and International Context" *The Journal of Economic Perspectives*, volume 19, number 4 (Autumn 2005) 93-114.

69. Instead, the historical record suggests that it was a recognition that people who lived in houses not of their own choosing, over which they had neither property rights nor a right to refuse were not being offered “compensation” on the same terms as the other income that was being taxed under the 1921 Act.
70. Supporting this analysis is the fact that Section 213(b), which listed the items to be excluded from gross income, include a mostly common sense list of items, the results of which including them as income would be perverse (such as double taxation, taxation of insurance payouts, government payouts for injury, or lawsuit payouts).
71. Further, the historical context suggests that lawmakers in 1921 would have readily acceded to the premise that it would have been odd to tax a minister on the rental value of a parsonage in which he was obliged by his employer, the church, to live and work.
72. The Bureau of Internal Revenue had earlier established what is commonly called the “for the convenience of the employer doctrine” starting with an office ruling, O.D. 265, 1 C B 71 (1919).
73. It held that the shipboard food and board given to seamen in addition to their wages did not count as income for tax purposes. But a 1921 decision by the same office, O.D. 862, 4 C B 85 (1921) held that “When in addition to the salary paid a clergyman he is permitted to use the parsonage living quarters free of charge the fair rental value of the parsonage considered a part of his compensation for services rendered and as such should be reported as income.”
74. The inclusion of Section 213(b)(11) in the Revenue Act of 1921, later the same year, can be seen as an explicit congressional disagreement with the Bureau’s view that the

“convenience of the employer doctrine” (or something like it) did not apply to the clergyman and his parsonage.

75. By adding to the qualifier “or something like it” I mean to signal while it is clear that Congress reversed the direction of O.D. 862, they did not offer any rationale that explicitly put clergy housing under the rubric of housing provided for the convenience of the employer, nor did they create such a category in the 1921 Act.
76. Not even the President of the United States living in the White House received an explicit carve-out in the 1921 Act, it can be noted.
77. But, due to the similarities of wording, in my opinion, the intent of the congressional action was to reverse the Bureau’s construal of parsonage living as income.
78. One can imagine that Congress would have done the same for President Harding had he been charged the full rental value of living in his nice, big white house with its attendant duties and headaches by virtue of an Internal Revenue Office Decision.
79. Congress may also have viewed it as odd to tax clergy for living in a property that was exempt from property tax in most localities by long custom so long as it was occupied for the intended purpose of religious activity.
80. Parsonages were, after all, often the site of a minister’s study, the place where prayer groups met during weekdays, and meetings were held with lay leaders of the church and parishioners counseled.³⁷
81. All we know for certain from the Congressional Record from November 2, 1921 is that when the senator from South Carolina’s proposed amendment “to exempt the rental

³⁷ John Witte, Jr. “Tax Exemption of Church Property: Historical Anomaly or Valid Constitutional Practice? *Southern California Law Review*, Jan, 1991, Vol.64 (2), 378.

value of a dwelling house and the appurtenances thereof furnished to a minister of the gospel as part of his compensation from gross income” on the floor of the Senate, the committee chair Senator Penrose accepted the amendment and the Senate agreed to it without discussion.³⁸

D. The Introduction of Parsonage Housing Allowances and Their Exemption from Federal Income Tax

82. The parsonage income tax exclusion worked well for clergy of established, mainstream, and populous churches who could afford to purchase (or already owned) a manse or parsonage for their clergy.
83. But there were other churches, just as there had been throughout the history of the United States, with paid clergy who did not benefit from this exemption.³⁹
84. Yet the four religiously motivated reasons to provide housing to ministers were just as true for these minority religions.
85. Thus, the first three decades of the parsonage exemption applied only to clergy of more established churches with fulltime clergy serving communities with enough accumulated capital to build or acquire a parsonage.
86. Because a dwelling is a complete unit (either you have one or not; you can’t have half a parsonage) the provision made for a relatively high barrier of entry to newer and less affluent congregations seeking to provide for the temporal needs of their clergy so that the clergy could tend to the spiritual needs of the congregation.

³⁸ 62 S Congressional Record November, 2, 1921 (p. 7162)

³⁹ Ralph Almon Felton, *The Salary of Rural Pastors* (Madison, N.J: Dept. of the rural church, Drew theological seminary, 1946), 27. J. A. Warren, “Church Parsonages -Progress at Zanesville” in *The Christian Recorder*, May 25, 1867; United States, *Religious Bodies*.

87. The parsonage exemption, therefore, was available to some kinds of congregations rather than others, a situation that would only intensify in succeeding decades as religious diversity, and residential mobility increased.⁴⁰
88. In some instances churches lacking readily available parsonages provided their ministers with cash in lieu of a parsonage.⁴¹
89. Such ministers eventually were successful in claiming they were entitled to a tax-free housing allowance on the analogy of the one that had been already established as available to military officers who lived off base under the convenience of the employer doctrine.
90. In a series of cases federal courts ruled that a minister's cash housing allowance was excluded from taxable income under Section 22(b)(6) of Internal Revenue Code of 1939 (see *MacColl v. United States*, 91 F. Supp. 721 (E.D. Ill. 1950) and *Conning v. Busey*, 127 F. Supp. 958 (E.D. Oh. 1954)).
91. These factors set the stage for Congress's 1954 articulation of Section 107 of the Internal Revenue Code, which explicitly recognized both a parsonage and cash provided in lieu of a parsonage as exempt from income tax.
92. What had happened historically to religious institutions that made this not only desirable for particular ministers so that they could continue to provide religious services to their congregations, but intelligible to lawmakers and the public? The four religiously motivated reasons to provide minister's housing remained relevant, but the way in which

⁴⁰ Robert Wuthnow, *The Restructuring of American Religion: Society and Faith Since World War II*, Studies in Church and State (Princeton, N.J: Princeton University Press, 1988).

⁴¹ *MacColl v. United States*, 91 F. Supp. 721 (E.D. Ill. 1950).

they were put into effect changed with the rapid post-war social change, especially in residential housing patterns, suburbanization, and domestic prosperity after WWII.

93. Accompanying these social changes was the so-called revival of religious interest.⁴²

94. Taking each of these in turn we can see that the 1954 Internal Revenue Code Sec 107(2) provision allowing clergy to accept income tax exempt cash housing allowances accommodated more institutions and clergy combinations.

95. Importantly, instituting the parsonage allowance option eliminated discrimination⁴³ between traditional, colonial era denominations' style of providing for their ministries and the part-time ministers and rabbis who were characteristic of smaller, newer, and less affluent religious groups such as Pentecostals, evangelical churches, and independent African-American congregations.⁴⁴

96. After the close of WWII in 1945, the existing pent-up demand for housing, which having gone unmet while wartime production had gone into military manufacturing,

⁴² James David Hudnut-Beumler, *Looking for God in the Suburbs: The Religion of the American Dream and Its Critics, 1945-1965* (New Brunswick, N.J: Rutgers University Press, 1994).

⁴³ The House Ways and Means Committee wrote in its Report to accompany the 1954 revision of the Internal Revenue Code: "Under present law, the rental value of a home furnished a minister of the gospel as part of his salary is not included in his gross income. This is unfair to those ministers who are not furnished a parsonage, but who receive larger salaries (which are taxable) to compensate them for expenses they incur in supplying their own home." It continued, "Your committee has removed the discrimination in existing law by providing that the present exclusion is to apply to rental allowances paid to ministers to the extent used by them to rent or provide a home." H.R. Rep. No. 83-1337 (1954), p. 15 see also S. Rep. No. 83-1622, at 186 (1954) for the Senate's parallel report on its version of the bill.

⁴⁴ Two articles provide the contrast between styles of ministry: "Mainline Protestant Ministers Turning From the Inner City - New York Times," *New York Times*, accessed April 2, 2013, <http://www.nytimes.com/1990/05/31/nyregion/mainline-protestant-ministers-turning-from-the-inner-city.html?pagewanted=all&src=pm>. and "In Poor Areas, Street Churches Give Cohesion; Street Churches Help Poor Areas Cohere," accessed April 2, 2013, <http://www.nytimes.com>.

combined with a baby boom to drive a sustained 20-year process of residential suburban housing starts.⁴⁵

97. Accompanying all these new suburbanites were tens of thousands of new churches from mainline Protestant groups, the Roman Catholic Church, and from the Conservative and Reformed branches of Judaism, all of which were often approached by developers to locate new congregations and even given land on the condition that they build houses of worship.⁴⁶
98. One example of this is Protestant suburban church “planting.” Often, a denomination sent the minister into a community first to live and gather a church congregation which might meet in a school for a time before building a house of worship.⁴⁷ In this instance, there was no “parsonage” to live in because a congregation would have been too new to purchase a home for its minister.
99. Except for the Catholic parishes, very few of the new suburban churches included a parsonage or rectory on the premises (even once a house of worship was built).
100. Instead, it made sense, in light of the four religiously motivated reasons to provide housing for a minister, for suburban congregations to house their clergy in the

⁴⁵ James Hudnut-Beumler, “Suburbanization and Religion,” *The Cambridge History of Religions in America Volume III: 1945 to the Present*, 108

⁴⁶ Hudnut-Beumler, *Looking for God in the Suburbs*, 2-8.

⁴⁷ See L. F. Dingman and Presbyterian Church in the U.S.A., “Church Extension Program, the Presbytery of Washington City” (Washington: Presbytery of Washington City, 1956); Richard A. Myers, *Cooperative Church Extension Planning* (Chicago: Church Federation of Greater Chicago, 1959); Methodist Church (U.S.), *Mid-century Report* (Philadelphia, Pa, 1950) for examples of churches' thinking about how to extend their ministries into the new suburban areas.

community along with the rest of the community's residents because their clergy could still be maximally available to parishioners.⁴⁸

101. Sometimes the congregation would own the home. Less frequently, they would enable the minister through a cash allowance to rent or purchase the home; particularly as clergy became older and nearer retirement.⁴⁹
102. Even after 1965 suburbanization continued, though on a less dramatic pace, so that by the year 2000, people living in metropolitan areas, but outside the municipal boundaries of principal cities, constituted a majority of the population.⁵⁰
103. Another feature of the housing boom was easier access to mortgages with far friendlier terms for consumers.⁵¹
104. Thus, although ministers' salaries had declined relative to general wages since the 1890s and their relative standard of living decreased accordingly,⁵² it was easier for them to get

⁴⁸ A 1962 survey conducted found that 73% of respondents preferred a parsonage removed from the church building and in the neighborhood with other homes, in part to raise children with a minimum of distinctions from others in the community. Methodist Church (U.S.), *Planning* ([Philadelphia, Pa: Division of National Missions of the Board of Missions of the Methodist Church], 1963), 7.

⁴⁹ Methodist Church (U.S.), *Planning*., 5.

⁵⁰ Hudnut-Beumler, "Suburbanization and Religion," 119

⁵¹ James Hudnut-Beumler, "Suburbanization and Religion," *The Cambridge History of Religions in America Volume III: 1945 to the Present*, 108

⁵² Hudnut-Beumler, *In Pursuit of the Almighty's Dollar*, 91. For this reason and in keeping with the social changes of the 1970s and 1980s, many ministers' wives began working outside the home. This in itself created a shift away from a traditional parsonage in which the minister's wife has a key role in maintaining and running the home in a way that met the spiritual needs of the congregation. For examples of this literature about the difficulties of parsonage life see: John H. Morgan and Linda B. Morgan, "Wives of Priests" (Notre Dame, IN: The Parish Life Institute), 1980; Charlotte Ross, *Who is the Minister's Wife?* (Philadelphia: Westminster, 1980; Mary Owens Fitzgerald, *The North Carolina Conference Parsonage System: Insights and Alternatives* (privately published, 1979; Robert W. and Mary Frances Bailey, *Coping with Stress in the Minister's Home* (Nashville: Broadman Press, 1979); Frederick Leonard Smoot, "Selfperceived Effects of the Parsonage System on United Methodist Clergy and Spouses' Sense of Becoming in Growth in the Parish Ministry." Ph.D. Dissertation, Claremont

a mortgage for a home of their own and easier to sell quickly if called to a new congregation.

105. In addition to suburbanization, the historical record shows that a major social change pushing an increasing number of clergy towards the acceptance of a cash allowance to purchase their own homes in place of living in a manse or parsonage was the changing view of retirement in American society.
106. Initially, ministers were excluded from Social Security.
107. Under 1954 amendments to the Social Security Act, ministers were first permitted to elect to contribute to, and be covered by, Social Security as self-employed workers.
108. Then, 1967 amendments to the Social Security Act automatically included ministers in Social Security as self-employed workers unless they individually claimed an exemption based on conscience or religious principles.⁵³
109. Clergy, like other Americans of the middle 20th century, were now beginning to think more and more about retirement as a phase of life for which provisions needed to be made, rather than dying on the job.⁵⁴
110. And religious institutions, which once had homes for superannuated and dying ministers, began to fund pensions that coordinated with Social Security and assumed

School of Theology, 1978, for a full account of the negative psychological effects of continuing the parsonage system into the late 20th Century; and Cameron Lee and Jack O. Balswick, *Life in a Glass House: The Minister's Family in Its Unique Social Context* (Grand Rapids, Mich.: Ministry Resources Library, 1989).

⁵³ *Social Security Bulletin*, April 1985, volume 48, number 4, 38

⁵⁴ Norman Lobsenz, *The Minister's Complete Guide to Successful Retirement* (Great Neck, New York: Channel Press, 1955).

that ministers would eventually retire, living out some golden years happily like anyone else.⁵⁵

111. This then raised the question of where were these ministers to live, and clergy began to be more interested in building equity towards having a home they would own in retirement; and, as eventual retirement became a temporal need of clergy, religious bodies began to adapt so as to keep their clergy focused on the spiritual aspects of their work.⁵⁶

E. The Role of Housing in the Contemporary Practice of Ministry

112. When the exempt parsonage cash allowance was first permitted in lieu of actual housing in the 1950s by the courts, and subsequently enacted by Congress in 1954, the religious makeup of the nation was overwhelmingly mainline Protestant.
113. In 1958 52% of all American adults belonged to a congregation affiliated with less than ten major American Protestant denominations.⁵⁷
114. When the number of Roman Catholics and Southern Baptists are added to the mainline Protestants adherents the overwhelming number of American adults' postwar religious affiliations are accounted for.⁵⁸
115. Over more than 60 years a great diversity of congregations, representing every historic religious faith, and even nontheistic religious gatherings such as humanists, atheists, and freethinkers, have been established across the United States.⁵⁹

⁵⁵ Ibid., 46.

⁵⁶ Ibid., 126-134.

⁵⁷ *The Future of Mainline Protestantism in America*, James Hudnut-Beumler and Mark Silk, ed. (New York: Columbia, 2017) from the introduction.

⁵⁸ *Yearbook of American & Canadian Churches: Historic Archives 1916-2000* (New York, NY: National Council of Churches, 2001).

116. Today less than 13% of all American adults belong to one of those Protestant mainline denominations that dominated the cultural milieu of the 1950s.⁶⁰
117. Nevertheless, today, congregations in the United States (whether new or old, small or large) can make use of Sec 107(1) or Sec 107(2) as appropriate to meet their religious ministry needs on substantially the same basis as Congress envisioned in 1954.
118. The four religious motivations for providing housing for a minister have remained relevant, whether a congregation opts to provide a parsonage for its spiritual leader or a housing allowance.
119. The changing demographics and social trends of the United States since World War II have impacted that choice, but the religious motivations have not changed.
120. In surveying the contemporary scene, it is my opinion that the paramount consideration in utilizing church-owned housing, or providing an allowance, is still the congregations' need to house clergy in such a way so that the minister can live with his or her people. It is of the essence of the office of minister, priest, or rabbi, that one be near one's congregation.

⁵⁹ "1952-2010 | U.S. Religion Census," accessed December 20, 2016, <http://www.rcms2010.org/compare.php>; "The Godless Congregation: An Idea Whose Time Has Come - Council for Secular Humanism," accessed December 20, 2016, <https://www.secularhumanism.org/index.php/articles/3564>; "Summary | National Congregations Study, Cumulative Dataset (1998, 2006-2007, and 2012), Version 2 | Data Archive | The Association of Religion Data Archives," accessed December 20, 2016, <http://www.thearda.com/Archive/Files/Descriptions/NCSIII.asp>.

⁶⁰ Barry A. Kosmin and Ariela Keysar, American Religious Identification Survey [ARIS 2008], Summary Report, March, 2009 (Hartford Connecticut: Trinity College), 5. (www.commonsttrincoll.edu/aris/publications/2008-2/aris-2008-summary-report/). Pew Forum on Religion & Public Life U.S. Religious Landscape Survey Religious Affiliation: Diverse and Dynamic (February 2008). Chapter 2: Changes in Americans' Religious Affiliation <http://religions.pewforum.org/pdf/report-religious-landscape-study-chapter-2.pdf>

121. In a rural area this may favor a church owning a parsonage because the availability and marketability of homes near a congregation's place of worship is poor.
122. And in a place like Manhattan, San Francisco, Chicago, or affluent areas in southern California, a church-owned parsonage or apartment may be the only way for a church to get its clergy men and women close to their place of ministry and members of their congregation.⁶¹
123. Indeed, because ministerial employment pays so little (national mean = \$48,150)⁶² and real estate is worth so much in a place like the Upper East Side of Manhattan, it is quite possible for the fair market rental value of someone's apartment to be worth much more than one's salary.
124. In cases like this, taxing the full market rental value of the high-value parsonage would, in my opinion, have the effect of raising the price of having a minister in particular neighborhoods near their congregations to unsustainable levels.
125. For example, 40 of the 57 Presbyterian congregations on Long Island still had manses as of April 2012 according to Mark Tammen, Long Island's general presbyter. Tammen reported that sky high housing costs "price pastors out of the market except for the largest congregations. If the person from God you want to call is in Minneapolis, if you don't have a manse, you can't call them," he said.⁶³

⁶¹ The cost of housing in Brownsville, Texas, is 71% of the national average. The comparable figures for other areas are as follows: Charlotte, NC (79.5%), New York (Manhattan) (386.7%), San Diego (194.4%), and San Francisco (281%). *Source*: C2ER, Arlington, VA, ACCRA Cost of Living Index, Annual Average 2010.

⁶² Occupational Employment and Wages, May 2015 for organizationally employed clergy, <http://www.bls.gov/oes/current/oes212011.htm#nat>

⁶³ "Parting with the Parsonage," *New York Times*, April 8, 2012 RE 6

126. The information officer for the Episcopal Diocese of Long Island, Rev. Canon Shawn Duncan, made a similar point, analytically, saying, “Nationally the trend is to have rectories in those areas that are expensive to live.”⁶⁴
127. In other instances, however, a cash allowance can give a religious congregation the flexibility it needs to better perform its religious functions at its own discretion.
128. For example, the conservative Temple Beth-El of Cedarhurst, Long Island sold the five bedroom home of its senior Rabbi Sholom Stern at his request and provided him a housing allowance instead for a smaller place when his children had grown up and left the home, using the proceeds to redirect funds to synagogue programming.⁶⁵
129. A church of elderly congregants may not be up to being a landlord for a rambling manse.
130. Another congregation may wish to free its pastor of the temporal concerns of retirement, as in the case of Rev. Mark Bigelow, of the Congregational Church of Huntington, Long Island, age 52, who asked his church after 21 years of living in its parsonage to sell the three-bedroom home and pay him a cash allowance.⁶⁶
131. A newer congregation of immigrants who are still working on where to establish their place of worship, may still use the housing allowance to support their minister’s needs without having to commit to a particular property for a parsonage.
132. In this instance the availability of the parsonage allowance provision can be used by newer religions while reducing the discrimination between them and the older, more

⁶⁴ Ibid.

⁶⁵ Ibid.

⁶⁶ Ibid.

established religions that benefitted from the parsonage-only income tax exemption for ministers.

133. A cash allowance may allow the church and its minister to be flexible about accommodating family size, school district, special needs, disability access and so forth, again allowing a minister to ensure his or her family's needs are met and freeing the minister to provide spiritual guidance and counseling to the congregation.
134. In other words, then, both the income tax-free parsonage and the income tax-free housing allowance have useful functions in allowing congregations, in their discretion, to supply their needs for ministerial services.

F. Conclusion

135. The historical record shows that both provisions of § 107 are important to allow religious groups to provide the sacramental and pastoral services necessary to their beliefs, traditions, and rituals in ways that respect the wide variety of economic and demographic realities of American society even now in the 21st century.
136. The parsonage exemption in § 107(1) allows a religious group to keep its spiritual leader near its place of worship and accountable to its ministry, as religious groups have done from time immemorial.
137. The extension of a cash allowance alternative, in § 107(2), for groups that could not provide such housing beginning in the 1950s eliminated discrimination between the older, more established and mainstream religions in the United States and newer, less popular, minority faith groups and ministers in American society who could not use the parsonage exclusion but still had the same spiritual needs as the older religions.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Nashville, Tennessee, on the 6th day of March, 2017.

A handwritten signature in black ink, reading "James Hudnut-Beumler". The signature is written in a cursive style with a large, looping initial "J" and a long horizontal stroke at the end.

JAMES HUDNUT-BEUMLER

Exhibit A

James Hudnut-Beumler

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Education

Ph.D. Religion, Princeton University, 1989
M.A. Religion, Princeton University, 1987
M.Div. Union Theological Seminary in the City of New York, 1983
B.A. cum laude, History, The College of Wooster, 1980

Positions Held

Anne Potter Wilson Distinguished Professor of American Religious History, Vanderbilt University, 2000 –

Dean of the Divinity School, Vanderbilt University, 2000 – 2013

Acting President, Columbia Theological Seminary, 1998-1999

Dean of Faculty, Executive Vice President and Professor of Religion and Culture
(promoted from Associate Professor, 1998) Columbia Theological Seminary, 1993 - 2000

Program Associate, Religion Division, Lilly Endowment, Inc., 1991 – 1993

Administrative Director of the Undergraduate Program and Lecturer in Public and
International Affairs, The Woodrow Wilson School, Princeton University, 1988-1991

Lecturer, Department of Religion, Princeton University, 1987-1988

Selected Publications

Books

Southern Harmony: Contemporary Christianities in the American South (Chapel Hill: University of North Carolina Press, forthcoming).

The Future of Mainline Protestantism (co-editor with Mark Silk) (New York: Columbia University Press, forthcoming).

In Pursuit of the Almighty's Dollar: A History of Money and American Protestantism (Chapel Hill: University of North Carolina Press, 2007).

The History of The Riverside Church in the City of New York (co-author with Peter Paris, Nora Tubbs Tisdale, John Cook, Lawrence Mamiya, and Judith Weisenfeld) (New York: NYU Press, 2004).

Generous Saints: Congregations Rethinking Ethics and Money (Bethesda, Md.: Alban Institute, 1999).

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"Christianity in the United States Since 1900" in *Encyclopedia of Christianity in the United States*, edited by George Thomas Kurian and Mark A. Lamport, (New York: Rowman & Littlefield, 2016).

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"Shock and Awe: Life in Mr. Rumsfeld's Neighborhood," in Anxious About Empire: Theological Essays on the New Global Realities, (Grand Rapids, Mich.: Brazos Press, 2004), pp. 49-55.

"More Evidence of a Leaking Ship," in How Much Should We Pay the Pastor? Pulpit & Pew Research Reports, Becky R. McMillan and Matthew J. Price, eds. (Winter 2003), pp. 28-29.

"Drug Policy and Moral Leadership," Let My People Go: Religious Leaders and Drug Policy, Edwin C. Sanders, ed. (Nashville: Religious Leaders for a More Just and Compassionate Drug Policy, 2003), pp. 37-40.

"Before You Shake the Sand Off Your Sandals" in Pastoral Formation 4 (Spring 2002), pp. 4-5.

"Myths and Realities in the Financing of American Religion," The Financing of American Religion, Mark Chaves, and Sharon L. Miller, eds. (Walnut Creek, Calif.: Alta Mira Press, 1998), pp., 47-53..

"Religion and Suburbs," Encyclopedia of Urban America: The Cities and Suburbs. Santa Barbara, Ca.: ABC-Clío, 1998), pp. 640-644..

"Ecclesial Accountability in the Missional Church," The Gospel and Our Culture, 10:1 (March 1998), pp. 5-6.

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"A New Dean Meets a New Day in Theological Education," Theological Education, Autumn Supplement, 1996, pp. 13-20.

"The Tithes that Bind? Protestants and Giving," The Cultures of Giving, Dwight F. Burlingame, ed. (San Francisco: Jossey-Bass, 1995).

"Religion and Philanthropy," The Encyclopedia of Indianapolis, David J. Bodenhamer and Robert G. Barrows, eds., (Bloomington: Indiana University Press, 1994), pp. 1107-1109.

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Reviews

Review of Idols of Nations: Biblical Myth at the Origins of Capitalism by Ronald Boer and Christina Petterson in *Interpretation: A Journal of Bible and Theology* 2016, Vol. 70(3), p. 355.

New Books in Religious History: Hudnut-Beumler's In Pursuit of the Almighty's Dollar <http://www.churchhistory.org/blogs/blog/new-books-in-religious-history-hudnut-beumlers-in-pursuit-of-the-almightys-dollar/> (Author's essay on the writing of a book chosen by the editors of Church History.)

"Ecumenical Protestantism's Battle for Hearts and Knees" "Ecumenical Protestantism's Battle for Hearts and Knees – By James Hudnut-Beumler, (reviewing David A. Hollinger's After Cloven Tongues of Fire) The Marginalia Review of Books <http://marginalia.lareviewofbooks.org/ecumenical-protestantisms-battle-hearts-knees/>.

Review of Original Sin and Everyday Protestants: The Theology of Reinhold Niebuhr, Billy Graham, and Paul Tillich (University of North Carolina, 2009) *Journal of Presbyterian History* 90.2 (Fall/Winter, 2012): p. 93.

Review of Mrs. Russell Sage: Women's Activism and Philanthropy in Gilded Age and Progressive Era America. (Bloomington: Indian University Press, 2006) Journal of Presbyterian History 87:2 (September 2009), p. 83.

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Review of Work and Faith in the Kentucky Coal Fields: Subject to Dust by Richard J. Callahan, Jr. (Bloomington: Indiana, 2009) Journal of American History, 96:3 (October 2009), p. 863.

Review of Why Politics Needs Religion: The Place of Religious Arguments in the Public by Brendan Sweetman, in Journal of Church & State, 49:3 (Summer 2007), pp. 555-556.

Review of Episcopalians and Race: Civil War to Civil Rights by Gardiner H. Shattuck, Jr. in American Historical Review, (June 2001), pp. 1006-1007.

Review of Lived Religion in America: Toward a History of Practice, David D. Hall, editor, in The Journal of the American Academy of Religion, 67:4 (December 1999), pp. 900-902.

Review of Houses of God: Region, Religion and Architecture in the United States, by Peter W. Williams, in Fides et Historia, 31 (Winter-Spring 1999), p 177.

Review of The Fifties Spiritual Marketplace : American Religion in a Decade of Conflict, by Robert S. Ellwood in American Presbyterians: the Journal of Presbyterian History, 76 (Fall 1998), p 246.

Review of Behind the Stained Glass Window: Money Dynamics in the Church, by John and Sylvia Ronsvalle in Theology Today, 55:1 (April 1998), pp. 117-118.

Review of A Kingdom on Earth: Anglo-American Social Christianity, 1880-1940, by Paul T. Phillips in The Journal of American History, (March 1997), pp. 1433-1434.

Review of Grant Us Courage: Travels Along the Mainline of American Protestantism, by Randall Balmer in Theology Today, 54:1 (April 1997), p. 142.

Review of American Congregations, Volume 1: Portraits of Twelve Congregation and American Congregations, Volume 2: New Perspectives in the Study of Congregations, edited by James P. Wind and James W. Lewis in Journal for Preachers, XIX, no. 2 (Lent 1996), pp. 37-38

Review of Between Athens and Berlin: The Theological Education Debate, by David H. Kelsey, in Theology Today, 51 (April, 1994), pp. 182-186.

Review of Illusions of Innocence: Protestant Primitivism in America, 1630-1875, by Richard T. Hughes and C. Leonard Allen, in Religious Studies Review, 16 (April, 1990), p. 172.

Review of The United Synod of the South: The Southern New School Presbyterian Church, by Harold M. Parker, Jr., in Religious Studies Review, 16 (April, 1990), p. 174.

Review of Tradition and Transformation in Catholic Culture: The Priests of Saint Sulpice in the United States from 1791 to the Present, by Christopher J. Kauffman, in Religious Studies Review, 15 (January, 1989) p. 89.

Select Papers and Addresses

"Religious Identity in the New Century," Vanderbilt Divinity School Community Breakfast Forum, April 10, 2013

"Faith and the Consolation of History," opening convocation address at Vanderbilt Divinity School, August 24, 2012

"Religion and Politics," Given at the Cal Turner Program for Moral Leadership in the Professions Religion and Politics 2012 Symposium March 30, 2012.

"Before You Shake the Dust from Your Sandals" and "Leadership as Confession," given as the Caldwell Lectures, Louisville Presbyterian Theological Seminary, March 13-14, 2006.

"The Clever and the Good," a speech on the occasion of Vanderbilt University's Phi Beta Kappa induction ceremony May 8, 2003.

"A Very Large God," a baccalaureate address given May 12, 2002 at the College of Wooster.

"Do We Need a New Religion?" an installation address at Vanderbilt Divinity School, September 13, 2001.

"The Many Mansions of God's House: The Religious Built Environment as Assimilation and Differentiation," paper given at American Society of Church History, Washington, D.C., January 8, 1999.

"Material Religion," paper given at American Academy of Religion, November 1998.

"Creating a Commonwealth: The History, Theology, and Ethics of Endowments," paper given at the Annual Meeting of the National Association of Endowed Presbyterian Churches, Chicago, Illinois, October 18, 1996.

Response to Robert Wuthnow's God and Mammon, paper given at American Academy of Religion, November 1995.

Tollefson Lectures on Reformed Theology, at Buena Vista University, Storm Lake, Iowa, October 29, 1995.

"Alternative Futures for Mainline Protestant Denominations," paper given at Pheasant Run conference center for NCC denominational executives, September 22, 1995.

"The Tithes that Bind? Protestants and the Ideology of Giving," paper given at the Indiana University Center for Philanthropy, August 13, 1994.

"Francis Grimke and the Black Social Gospel," paper given at the American Academy of Religion Mid-Atlantic Regional Meeting, Lehigh University, March 28, 1989.

Board Memberships

Association of Theological Schools, Board of Directors, 2006- (President 2014-2016, Vice President 2012-14)

Auburn Center for the Study of Theological Education, Research Board, 1997- (Chair since 2008)

Union Theological Seminary, Board of Trustees, 2014-

Visiting Committee, Princeton University Religion Department, 2002-2008

Peer Review of Manuscripts

Columbia University Press

Greenwood Press

New York University Press

Religion and American Culture

Rutgers University Press

Westminster/John Knox

Westview Press

Honors, Fellowships and Awards

Distinguished Faculty Member, Honor Conferred Vanderbilt Football Game, 2003

Associated Church Press, Best Professional Article, 1991

Princeton University Fellowship, 1984-87

Leopold Schepp Foundation Fellowship, 1981-83

Union Merit Scholarship, 1980-81

Fund for Theological Education Fellow, 1980

Phi Beta Kappa, 1980

Professional Memberships

American Academy of Religion
American Society of Church History
Organization of American Historians

University Committees and Task Forces

Faculty Senate, 2000-2013
University Deans Council 2000-2013
Graduate Education Task Force, 2002-2003
Executive Committee for the Cal Turner Program in Moral Leadership in the Professions (chair) 2002-2013
Committee on Moral Reasoning (chair), 2004-2005
Dean of the Commons Search Committee (chair), 2006
Campus Culture Sub-committee on Honor, Integrity, and Discipline (co-chair), 2006
University Ethics Center Board, 2006-2008
Chancellor Search Advisory Committee (chair), 2007-2008
Future of the Library Committee (chair), 2014-2015
Cal Turner Chancellors Chair in Wesleyan Studies Search (chair), 2014-2015

Personal and Ecclesial

Born February 21, 1958, Detroit Michigan
Married to Heidi Hudnut-Beumler, July 17, 1987
Father of Julia, born May 18, 1991 and Adam, born June 25, 1994

Ordained by the Prospect Hill Presbytery, 1987, currently Parish Associate of Trinity Presbyterian Church, Nashville, TN former member of the Permanent Judicial Commission, Middle Tennessee Presbytery, Presbyterian Church (USA)

References available upon request

Exhibit B

James Hudnut-Beumler's Publications in the Last Ten Years

Books

The Future of Mainline Protestantism (co-editor with Mark Silk) (New York: Columbia University Press, 2017)(forthcoming).

In Pursuit of the Almighty's Dollar: A History of Money and American Protestantism (Chapel Hill: University of North Carolina Press, 2007).

Articles and Book Chapters

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CERTIFICATE OF SERVICE

I certify that, on March 8, 2017, service of the foregoing DECLARATION OF JAMES HUDNUT-BEUMLER was made by filing it with the Clerk of Court using the CM/ECF system.

/s/ Richard G. Rose
RICHARD G. ROSE